

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Southwest School Corp (7715)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$368,013	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$2,561,010	\$2,664,951	\$2,797,694	\$3,376,437	32%	27%	21%
	11200 Regular Programs; Middle/Junior High	\$793,930	\$643,908	\$688,715	\$922,103	16%	43%	34%
	11300 Regular Programs; High School	\$1,113,335	\$1,208,662	\$1,317,082	\$1,955,097	76%	62%	48%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$450	\$26,658	n/a	n/a	> 500%
	11410 Vocational Education; Agriculture A	\$42,593	\$69,298	\$104,810	\$129,093	203%	86%	23%
	11450 Vocational Education; Consumer and Homemaking	\$64,625	\$63,073	\$20,442	\$28,074	-57%	-55%	37%
	11460 Vocational Education; Occupational Home Economics	\$100	\$0	\$0	\$0	-100%	n/a	n/a
	11470 Vocational Education; Business Education	\$0	\$0	\$0	\$41,624	n/a	n/a	n/a
	11480 Vocational Education; Industrial Education A	\$36,235	\$55,064	\$55,522	\$28,625	-21%	-48%	-48%
	11510 Vocational Education; Cooperative Education	\$47,153	\$26,400	\$26,801	\$47,099	0%	78%	76%
	11590 Other Vocational Education Programs	\$95,775	\$899	\$1,405	\$3,926	-96%	337%	179%
	11910 Other Regular Programs; Competency Testing	-\$7,933	\$0	\$0	\$0	n/a	n/a	n/a
	11920 Other Regular Programs; Project 4R	\$70	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$17,692	\$3,901	\$13,580	\$6,136	-65%	57%	-55%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$24,101	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$165,863	\$148,828	\$148,978	\$199,754	20%	34%	34%
	12320 Physical Impairment; Multiple Disabilities	\$24,428	\$0	\$0	\$0	-100%	n/a	n/a
	12350 Physical Impairment; Homebound	\$10,346	\$17,662	\$3,761	\$15,876	53%	-10%	322%
	12510 Culturally Different; Communication Disorders	\$35,616	\$52,592	\$54,609	\$64,847	82%	23%	19%
	12520 Culturally Different; Compensatory	\$78	\$0	\$0	\$0	-100%	n/a	n/a
	12610 Learning Disability	\$371,795	\$397,393	\$403,732	\$512,941	38%	29%	27%
	12710 Equal Opportunity At Risk	\$83,685	\$41,452	\$44,393	\$60,703	-27%	46%	37%
	12900 Other Special Programs	\$28,544	\$152,197	\$197,391	\$190,747	> 500%	25%	-3%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$3,495	\$0	\$0	n/a	-100%	n/a
	14300 Summer School Programs; High School	\$16,500	\$0	\$0	\$0	-100%	n/a	n/a
	16100 Remediation Testing	\$43,753	\$43,499	\$40,474	\$52,934	21%	22%	31%
	16200 Preventive Remediation	\$15,464	\$0	\$0	\$0	-100%	n/a	n/a
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$622	\$0	\$0	\$2,543	309%	n/a	n/a
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$0	\$29,314	\$86,266	n/a	n/a	194%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$423,240	\$610,550	\$459,019	\$408,338	-4%	-33%	-11%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$380	\$0	n/a	n/a	-100%
	22220 Library/Media Services; School Library	\$98,560	\$84,408	\$92,540	\$127,365	29%	51%	38%
	22230 Library/Media Services; Audiovisual	\$7,388	\$8,226	\$8,443	\$8,103	10%	-1%	-4%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$27,495	\$0	\$0	\$0	-100%	n/a	n/a
	22290 Library/Media Services; Other Educational Media Services	\$2,410	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$511,061	\$550,356	\$607,442	\$759,179	49%	38%	25%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$112,499	\$181,862	\$139,223	\$170,559	52%	-6%	23%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$43,048	\$0	\$0	\$0	-100%	n/a	n/a
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$2,624	\$267	\$354	\$5	-100%	-98%	-99%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$0	\$2,596	n/a	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$343,375	\$358,664	\$349,643	\$197,119	-43%	-45%	-44%
Student Academic Achievement Total		\$7,132,981	\$7,387,605	\$7,606,197	\$9,816,860	38%	33%	29%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$5,047	\$880	n/a	n/a	-83%
	21120 Attendance and Social Work Services; Attendance Services	\$11,522	\$17,228	\$18,640	\$24,483	112%	42%	31%
	21210 Guidance Services; Service Area Direction	\$0	\$0	\$0	\$28,446	n/a	n/a	n/a
	21220 Guidance Services; Counseling Services	\$29,676	\$67,052	\$73,843	\$110,396	272%	65%	50%
	21320 Health Services; Medical Services	\$13,525	\$19,313	\$20,511	\$11,470	-15%	-41%	-44%
	21340 Health Services; Nurse Services	\$0	\$0	\$0	\$22,911	n/a	n/a	n/a
	21410 Psychological Services; Service Area Direction	\$0	\$5,365	\$6,613	\$2,844	n/a	-47%	-57%

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	21420 Psychological Testing	\$0	\$59,351	\$73,426	\$100,110	n/a	69%	36%
	22110 Improvement of Instruction; Service Area Direction	\$273	\$55,688	\$58,466	\$23,802	> 500%	-57%	-59%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$0	\$0	\$14,058	n/a	n/a	n/a
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$37,193	\$38,641	\$36,062	n/a	-3%	-7%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$19,044	\$18,748	\$5,850	n/a	-69%	-69%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$26,726	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$79,867	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$10,000	\$10,000	\$10,000	\$10,383	4%	4%	4%
	23190 Board of Education; Other Governing Body Services	\$5,238	\$14,991	\$8,883	\$8,525	63%	-43%	-4%
	23210 Executive Administration; Office of The Superintendent	\$105,843	\$158,673	\$177,797	\$229,652	117%	45%	29%
	24900 Other Support Services, School Administration	\$0	\$0	\$0	\$4,996	n/a	n/a	n/a
	25730 Personnel Services; Personnel Services	\$0	\$0	\$0	\$1,010	n/a	n/a	n/a
	25750 Personnel Services; Health Services	\$1,527	\$1,911	\$1,753	\$1,758	15%	-8%	0%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$179,305	\$303,005	\$146,568	n/a	-18%	-52%
Student Instructional Support Total		\$177,604	\$645,115	\$815,375	\$890,796	402%	38%	9%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$19,100	\$36,945	\$16,809	\$12,927	-32%	-65%	-23%
	23160 Board of Education; Promotion Expenses	\$5,692	\$3,181	\$6,614	\$4,314	-24%	36%	-35%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$39	\$7,698	\$0	n/a	-100%	-100%
	25130 Fiscal Services; Budgeting	\$34,495	\$42,720	\$44,603	\$56,656	64%	33%	27%
	25160 Fiscal Services; Financial Accounting	\$600	\$3,369	\$4,430	\$1,260	110%	-63%	-72%
	25191 Other Fiscal Services; Refund of Revenue	\$2,642	\$2,511	\$2,105	\$1,485	-44%	-41%	-29%
	25196 Other Fiscal Services; Cash Change	\$1,590	\$0	\$0	\$0	-100%	n/a	n/a
	25940 Settlements	\$0	\$0	\$2,500	\$2,500	n/a	n/a	0%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$809,512	\$1,061,631	\$1,136,912	\$1,385,077	71%	30%	22%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$9,948	\$9,227	\$6,958	\$6,619	-33%	-28%	-5%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$334,357	\$531,731	\$406,199	\$475,381	42%	-11%	17%
	26499 2007 Account Code - Other	\$33,642	\$136,866	\$184,746	\$91,824	173%	-33%	-50%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$7,132	\$19,445	\$11,763	\$5,853	-18%	-70%	-50%
	26700 Operation and Maintenance of Plant Services; Insurance	\$35,227	\$150,783	\$114,123	\$115,258	227%	-24%	1%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$0	\$4,788	n/a	n/a	n/a
	27010 Student Transportation; Service Area Direction	\$12,972	\$54,572	\$58,500	\$46,126	256%	-15%	-21%
	27100 Student Transportation; Vehicle Operation	\$216,864	\$337,505	\$355,617	\$463,757	114%	37%	30%
	27200 Student Transportation; Monitoring Services	\$4,285	\$15,140	\$9,375	\$21,808	409%	44%	133%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$110,188	\$125,973	\$135,428	\$161,627	47%	28%	19%
	27400 Student Transportation; Purchase of School Buses	\$46,443	\$0	\$0	\$206,574	345%	n/a	n/a
	27500 Student Transportation; Insurance on Buses	\$10,563	\$13,106	\$21,122	\$12,696	20%	-3%	-40%
	27700 Student Transportation; Contracted Transportation Services	\$467,508	\$587,052	\$579,916	\$613,051	31%	4%	6%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$640	\$5,533	n/a	n/a	> 500%
	31200 Food Services Operations; Food Preparation and Dispensing	\$206,102	\$224,968	\$267,720	\$331,093	61%	47%	24%
	31400 Food Services Operations; Food Purchases	\$268,162	\$280,446	\$294,862	\$315,411	18%	12%	7%
	31900 Other Food Services	\$6,273	\$52,480	\$15,913	\$16,126	157%	-69%	1%
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$1,504	n/a	n/a	n/a
	33400 Athletic Coaches	\$78,355	\$106,589	\$111,642	\$157,514	101%	48%	41%
	33990 Other Community Services; Other	\$200	\$6,756	\$861	\$4,016	> 500%	-41%	367%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$68,952	\$237,706	\$123,811	\$110,720	61%	-53%	-11%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$21,416	\$0	\$0	\$5,123	-76%	n/a	n/a
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$0	\$0	\$1,200	n/a	n/a	n/a
Overhead and Operational Total		\$2,812,221	\$4,040,740	\$3,920,866	\$4,637,820	65%	15%	18%
Nonoperational								
	43000 Facilities Acquisition and Construction; Professional Services	\$93,034	\$35,301	\$428,407	\$32,865	-65%	-7%	-92%

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	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$1,957	\$0	\$0	\$0	-100%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$57,362	\$514,787	\$418,227	\$391,106	> 500%	-24%	-6%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$41,670	\$137,591	\$83,257	n/a	100%	-39%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$10,888	\$85,044	\$22,572	n/a	107%	-73%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$139,482	\$276,509	\$498,308	\$297,076	113%	7%	-40%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$16,476	\$16,076	\$7,891	n/a	-52%	-51%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$375,000	\$190,000	\$935,327	n/a	149%	392%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$353,943	\$172,629	\$162,128	n/a	-54%	-6%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,299,319	\$2,071,500	\$1,035,500	\$3,104,500	35%	50%	200%
	54200 2007 Account Code - Common School Fund	\$26,697	\$0	\$0	\$0	-100%	n/a	n/a
Nonoperational Total		\$2,617,851	\$3,696,074	\$2,981,782	\$5,036,722	92%	36%	69%
prorated								
	26491 2007 Account Code - PERF	\$113,657	\$88,964	\$97,104	\$52,371	-54%	-41%	-46%
	26492 2007 Account Code - Social Security	\$542,741	\$562,115	\$603,427	\$317,206	-42%	-44%	-47%
	26493 2007 Account Code - Workmen's Compensation	\$24,128	\$0	\$32,290	\$0	-100%	n/a	-100%
	26494 2007 Account Code - Group Insurance	\$1,266,125	\$2,712,449	\$2,607,130	\$1,267,551	0%	-53%	-51%
	26496 2007 Account Code - Unemployment Compensation	\$466	\$8,686	\$3,900	\$176	-62%	-98%	-95%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$65,535	\$352,210	\$374,186	\$92,144	41%	-74%	-75%
prorated Total		\$2,012,651	\$3,724,424	\$3,718,037	\$1,729,448	-14%	-54%	-53%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$8,848,489	\$10,454,025	\$10,650,786	\$11,208,248	27%	7%	5%	60.0%	53.6%	55.9%	50.7%
Student Instructional Support	\$217,715	\$800,169	\$973,659	\$972,181	347%	21%	0%	1.5%	4.1%	5.1%	4.4%
Overhead and Operational	\$3,069,253	\$4,543,690	\$4,436,030	\$4,894,496	59%	8%	10%	20.8%	23.3%	23.3%	22.1%
Nonoperational	\$2,617,851	\$3,696,074	\$2,981,782	\$5,036,722	92%	36%	69%	17.7%	19.0%	15.7%	22.8%
Grand Total	\$14,753,308	\$19,493,958	\$19,042,256	\$22,111,646	50%	13%	16%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	61.5%	57.7%	61.0%	55.1%